

**Board Disciplinary Actions  
2012-Present**

NAME	OHIO REVISED CODE VIOLATION(S)	BOARD ACTION	ORDER
Adams, Gregory J.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$5,000 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 12/31/17. <b>Conditions met.</b>	2017-10-02
Alexeeff, Paul R.	4701.16(A)(1) & (4)- Concerning fraud or deceit in obtaining an Ohio permit and failure to comply with the continuing education verification requirements.	CPA certificate revoked, but stayed, pending the completion of a Board approved PSR course and payment of a \$5,000 fine, by 8/31/14. <b>Conditions met; reinstatement granted.</b>	2014-06-13
Align, LLC	4701.16(A) (9) and (11) Concerning failure to comply with firm registration requirements.	Fine of \$500.	2015-04-24
Alvarez, Alexander A. / Business Management Services	4701.16(A)(3), (A)(9), & (A)(11)- failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.	<b>CPA certificate and firm registration revoked.</b>	2022-02-06
Andersh, Eileen A.	4701.16(A)(3), (A)(4), & (A)(11)-Unlawful practice, failure to obtain proper license/credential, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate and firm registration revoked; stayed pending payment of \$1000 fine, notification to client that financial statement prepared is unreliable, compliance with all licensing requirements, and 3 credits of Board-approved, Ohio-based professional standards and responsibilities by 6/30/2022. <b>Conditions met.</b>	2022-04-02
Barrett, William J. / Barrett & Associates, Inc.	4701.16(A)(4), (A)(9), & (A)(11)-Violation of a rule of professional conduct, 4701-7-04 Practice of Public Accounting & Regulated Services; failure to obtain a firm registration; failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; stayed pending payment of \$1000 fine, compliance with all firm registration requirements, and 3 credits of Board-approved, Ohio-based professional standards and responsibilities. <b>Conditions met.</b>	2020-09-01
Bauer, David N. / Bauer & Co. CPA	4701.16(A)(9) & (11)-Failure to obtain an Ohio permit and firm registration; failure to comply with firm registration requirements.	CPA certificate and firm registration revoked on 4/26/13; reinstatement is subject to \$5000 fine, PSR, completed by 6/30/13. <b>Board reinstatement granted.</b>	2013-04-26
Beard, Tammy L.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	<b>CPA certificate revoked.</b> Cannot apply for reinstatement until after 5/30/19 and having met all court ordered requirements.	2016-09-05
Beck, Peter A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked/cannot apply for reinstatement until completion of all court ordered requirements. <b>Board reinstatement granted.</b>	2015-12-08

**Board Disciplinary Actions  
2012-Present**

Bella, A. Dennis - Burns, O'Hare & Bella, Inc.	4701.16(A)(9) &(11)-Failure to obtain a firm registration, and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. Reinstatement is subject to \$5000 fine and PSR completed by 6/30/13. <b>Conditions met.</b>	2013-04-26
Biagiotti, Filippo	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	<b>CPA certificate revoked.</b> May apply for reinstatement after 1/1/17, with 120 CPE, including 10 hours Board-approved PSR.	2016-06-01
Bowman, Gordon S.	4701.16(A)(1)&(A)(4) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications	CPA certificate revoked; revocation stayed pending submission of \$5,000 fine, \$10/hr for CPE completed outside the reporting period (\$1,200), and 3 hours of Board-approved PSR by 10/31/17. <b>Conditions met.</b>	2017-07-02
Brackenhoff, Donald L.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending submission of \$2,500 fine, documentation of 120 CPE credits completed during reporting period, and/or \$10/hr for CPE completed outside the reporting period by 2/5/18. <b>Conditions not met; CPA certificate revoked. Reinstatement granted at 2/25/2022 Board meeting.</b>	2017-12-04
Brenner, Joseph M.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirement.	CPA certificate revoked; revocation stayed pending submission of \$500 fine, and \$10/hr for CPE completed outside the reporting period, by 9/30/18. <b>Conditions met.</b>	2018-07-01
Brewer, Byron V.	4701.16(A)(7) - Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	CPA certificate revoked; revocation stayed pending completion of the four hours of coursework in auditor independence as required by the New York State Education Department.	2023-02-02
Brickweg, James A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed pending submission of \$2,000 fine, 24 hours of CPE including 3 hours of Board-approved PSR by 7/31/16. <b>Conditions met.</b>	2016-04-04
Brown, G. Michael & Associates, CPA	4701.16(A)(4), (A)(9), (A)(11)-Board communications; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	CPA certificate and firm registration revoked. <b>Unlawful practice charges filed in Hamilton County 2/14/19.</b>	2018-07-02
Brubeck, Bridget A.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirement.	<b>CPA certificate revoked.</b>	2019-09-04
Buffenbarger, David J.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$1,500 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-09-04

**Board Disciplinary Actions  
2012-Present**

Burcham, Stephen D.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPE certificate revoked; stayed pending payment of \$5,000 fine and completion of PSR course by 3/31/16. <b>Conditions met.</b>	2016-02-01
Burkhart, Anna K.	4701.16(A)(4)&(9)-Failure to obtain an Ohio permit, failure to respond to Board communications.	<b>CPA certificate revoked.</b>	2013-12-10
Bush, Roger	4701.16(A)(3), (A)(9), & (A)(11)- failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.	CPA certificate revoked; stayed pending payment of \$2,000 fine and completion of a three hour, board approved PSR course by 03/31/2020. <b>Conditions met.</b>	2020-02-07
Buttelwerth, Jeffrey P.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. Cannot apply for reinstatement until all court ordered requirements are met.	2019-09-05
Callan, Robert G.	4701.16(A)(4) -Failure to Comply with Continuing Education Verification.	<b>CPA certificate revoked.</b>	2022-07-04
Cardenas, Daniel A.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to \$1,000 fine and \$10 per CPE credit earned in 2019 by 3/31/2020. <b>Conditions met.</b>	2019-12-04
Carey, Darrell / Carey & Associates, Inc.	4701.16(A)(3),(A)(9)&(A)(11)- Failure of a public accounting firm to obtain a firm registration and for failure of a public accounting firm to comply with section 4701.04 of the Revised Code concerning firm registration requirements.	CPA certificate revoked; stayed subject to \$1,000 fine, completion of 3 credit hours of board approved PSR, completion of a peer review, and payment of all firm registration fees and late fees. <b>Conditions not met; CPA certificate and firm registration revoked at 4/30/2021 meeting.</b>	2020-02-07/ 2021-04-01
Carey, Joshua A.	4701.16(A)(4)-Failure to file a tax return or failing to remit taxes collected on behalf of others in a timely manner.	CPA certificate revoked; stayed subject to \$500 fine and three credit hours of board approved PSR. <b>Conditions met.</b>	2021-04-02
Carrigan, John D.	4701.16(A)(1)&(4)-fraud or deceit in obtaining an Ohio permit; failure to comply with continuing education verification requirements; and failure to respond to Board communications.	CPA certificate revoked; revocation stayed subject to \$5,000 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 12/31/17. <b>Conditions not met; revoked. Convicted of unlawful practice in Tiffin-Fostoria Municipal Court 4/3/19.</b>	2017-10-01
Cavell, Scott J. & Cavell & Associates CPA LLC	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	Firm registration revoked with a stay, \$3,000, PSR, & completion of peer review by 7/31/14. <b>Conditions met.</b>	2014-04-25
Christian, H. Jeffrey	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	<b>CPA certificate revoked.</b>	2013-04-26

**Board Disciplinary Actions  
2012-Present**

Cilenti, Joseph C.	4701.16(A)(5)-Conviction of a felony in Federal Court of Title 18 U.S.C. 13490 Conspiracy to Commit Wire Fraud/ Title 18 U.S.C. 1028A(a)(1) and (2) Aggravated Identity Theft.	<b>CPA certificate revoked</b>	2013-02-01
Coakley, Billi J.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked, but stayed , pending the fulfillment of her court sanctions, & payment of a \$1,000 fine. <b>Conditions met.</b>	2014-06-13
Connelly-Hill, Anne / Hill, Lloyd and Welsh, LLC	4701.16(A)(4), (A)(9), (A)(11)-Board communications; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	CPA certificate and firm registration revoked; stayed subject to \$1,500 fine, completion of all peer review requirements and firm registration requirements, completion of 120 CPE credits/3 PSR, and \$10/credit for CPE earned in 2018 by 12/31/2018. <b>Conditions of stay not met; revoked.</b>	2018-10-01
Cook, David L.	4701.16(A)(1)&(4)-Fraud or deceit in obtaining an Ohio permit, failure to comply with CPE audit.	CPA certificate revoked, with stay pending submission of \$5,000 for fraud or deceit, \$5,000 for CPE audit failure, Board-approved PSR course, and late/penalty fees.	2014-12-09
Copley, Ashley R.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked with a stay until 10/31/14, pending submission of \$2,000 fine and completion of a Board approved PSR course by 10/31/14. <b>Conditions met.</b>	2014-07-11
Couchot, Larry E.	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met. <b>Reinstatement granted.</b>	2014-12-09
Cross, CPA Ronald R./Cross & Associates CPAs, LLC.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA firm registration revoked, but stayed pending submission of \$2,000 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 9/30/15. <b>Board reinstatement granted.</b>	2015-04-24
Cummings, Gene T.	4701.16(A)(8)-Suspension of right to practice before the IRS.	CPA certificate and firm registration revoked; may not apply for reinstatement until the reinstatement of his ability to practice before the IRS, or December 31, 2019, whichever is earlier. <b>Board reinstatement granted.</b>	2018-04-01
Dages, Donald T.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to fine of \$750, completion of Board PSR course and \$10/hr deficient in CPE by 7/31/16. <b>Conditions met.</b>	2016-06-02

**Board Disciplinary Actions  
2012-Present**

D'Andrea, Frank J.	4701.16(A)(1)&(4)-Failure to respond to Board communications, fraud or deceit in obtaining a license.	CPA certificate revoked; revocation stayed subject to fine of \$5,000, completion of Board PSR course by 8/ 31/13. <b>Conditions met.</b>	2013-07-12
Davey, Jonathan D.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	<b>CPA certificate revoked.</b>	2015-07-10
Davis, Lewis Gary	4701-16(A)(8)-Suspension or revocation of the right to practice before any state or federal agency.	<b>CPA certificate revoked.</b>	2016-11-04
Denoewer, Michael F.	4701.16(A)(5)-Convicted of theft under O.R.C. Section 2913.02	CPA certificate revoked. <b>Reinstatement granted.</b>	2013-06-07
DiCillo, CPA David M./DiCillo & Associates, Inc.	4701.16(A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$500 fine, all firm registration forms/fees, completed peer review, and 3 PSR credits by 10/31/15. <b>Conditions met.</b>	2015-06-12
Dimengo & Bail CPAs, Inc. / Dimengo, David C.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$1,500 fine, acceptance letter of subject-to requirements from OSCP, completion of 3 PSR credits, and all firm registration renewal fees and late fees by 06/30/17. CPA certificate revoked. <b>Reinstatement 9/8/17 w/payment of \$1,500 fee &amp; cannot perform attest work or own an attest firm.</b>	2016-11-01
DiPietro, Patrick A.	4701.16(A)(2),(4), &(10)-Concerning dishonesty, fraud, or gross negligence in the practice of public accounting; violation of a rule of professional conduct promulgated by the board (specifically Ohio Administrative Code 4701-9-03, Generally accepted auditing standards).	CPA certificate revoked, but stayed with a deadline of 8/31/14 to pay a \$1,000 fine, to include any late fees and penalties, and a Board approved PSR course. <b>Stay conditions met.</b>	2014-06-13
DiPietro, Patrick A. / DiPietro & Gottesman LLC	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	<b>CPA certificate and firm registration revoked.</b> Cannot apply for reinstatement until resolution of peer review.	2017-12-01
Dolezal, Michael D.	4701.16(A)(1), (A)(3), & (A)(4)-Fraud or deceit in obtaining a license; unlawful practice; failure to comply with continuing education verification.	CPA certificate and firm registration revoked; stayed pending payment of \$250 fine, CPE penalty of \$10/credit earned after renewal date; and 3 credits of Board-approved, Ohio-based PSR by 1/31/2021. <b>Conditions met.</b>	2020-12-01
Eaglowksi & Co. / Eaglowksi, William	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate and firm registration revoked; stayed pending payment of \$2,000 fine and three credits of Board-approved, Ohio-based PSR by 7/31/2022. <b>Conditons met.</b>	2022-06-02

**Board Disciplinary Actions  
2012-Present**

Eramo, Jodi S.	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate revoked until proof of notification is sent to all states sent a non-conforming audit, completion of three credits of PSR, and payment of \$5,000 fine. <b>Reinstatement granted at 2/25/2022 Board meeting.</b>	2021-09-02
Evans, Lawrence J./LJ Evans & Co.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$1,000 fine, all firm registration renewal forms/fees, completed peer review, and 6 PSR credits by 10/31/15. <b>Conditions of stay met.</b>	2015-06-12
Farinacci, Tanya E.	4701.16(A)(1)&(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications.	<b>CPA certificate revoked.</b>	2017-07-04
Fidler, Richard A. / Fidler & Fidler	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked; stayed pending submission of \$2,000 fine, all permit and late fees, 120 hours CPE and 3 hours PSR by 1/31/16. <b>Conditions not met; revoked.</b> Reinstatement hearing 4/29/16: Payment of prior fine +\$2,500, all permit fees & late fees, all firm registration & late fees by 7/31/16. <b>Conditions met.</b>	2015-11-04
Fidler, Richard A. / Fidler & Fidler	4701.16 (A)(2) - Dishonesty, fraud, or gross negligence in the practice of public accounting; 4701.16 (A)(10) - Conduct discreditable to the public accounting profession, per 4701-11-09 (C)(10) failure to file tax returns for others	CPA certificate & firm registration revoked. Cannot apply for reinstatement until conditions related to the associated civil judgment have been met. <b>Board decision upheld by Franklin County Common Pleas Court. Board reinstatement granted.</b>	2017-12-02
Freeman, Dale L.	4701.16(A)(5) & (6) - Conviction of a felony under the laws of any state or of the United States; conviction of any crime, an element of which is dishonesty or fraud under the laws of any state or of the United States.	<b>CPA certificate revoked.</b>	2016-11-05
Gettman, Glenn J.	4701.16(A)(4)-Failure to respond to Board communications.	<b>CPA certificate revoked.</b>	2015-04-24

**Board Disciplinary Actions  
2012-Present**

Giovannazzo, CPA, John A.	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements; failure to obtain Ohio permit.	CPA certificate and firm registration revoked; revocation stayed, subject to \$5,000 fine and completion of Board PSR course by 12/31/13. <b>Conditions met.</b>	2013-11-08
Gordon, CPA Joseph B.	4701.16(A)(9)&(11)-Failure to comply with firm registration requirements.	CPA certificate revoked, but stayed pending submission of \$2,500 fine, and 3 PSR credits by 3/31/16. <b>Conditions met.</b>	2015-12-08
Gordon, William J.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$1,500 fine, 3 hours Board-sponsored PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-07-05
Green, Christopher	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. Cannot apply for reinstatement until all conditions of judgment have been met.	2014-02-21
Greenwell, Alan C.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	CPA certificate revoked, but stayed pending submission of \$1,000 fine, and three Ohio PSR credits by 7/31/2022. <b>Conditions met.</b>	2022-06-01
Groves, Toby L.	4701.16(A)(5)- Conviction of a felony under the laws of any state or of the United States	<b>CPA certificate revoked.</b> Cannot apply for reinstatement until all conditions of judgment have been met.	2014-11-07
Hallbank, Renee L.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked; revocation stayed pending submission of a \$250 fine, and penalty fee of \$10/credit earned to meet compliance with prior CPE requirements by 12/31/2019. <b>Conditions met.</b>	2019-10-01
Hammel, Jeffrey S.	4701.16(A)(8)-Suspension from practice before the Securities and Exchange Commission for two years.	CPA Certificate revoked. Cannot apply for reinstatement until SEC requirements have been met. <b>Board reinstatement granted 4/26/19 pending \$250 reinstatement fee &amp; 120 CPE, in addition to license fees.</b>	2017-12-03
Hanzak, Janice / JC Hanzak & Company, CPAs	4701.16(A)(3), (A)(9), & (A)(11)- Unlawful practice; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate and firm registration revoked. <b>Charges filed in Painesville Municipal Court.</b>	2020-06-01
Harcar, Daniel J.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, \$2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/2013. <b>Conditions of stay met.</b>	2013-09-06

**Board Disciplinary Actions  
2012-Present**

Hart, Thomas J.	4701.16(A)(1)&(A)(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending payment of a fine of \$10/hr for CPE completed outside the reporting period (\$280) by 11/8/17. <b>Conditions met.</b>	2017-09-02
Hassan, Amber S.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed pending \$500 fine, applicable late/penalty fees and fees for CPE hours totaling \$3,040. <b>Conditions met.</b>	2015-11-06
Herman, Linda A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	<b>CPA certificate revoked.</b>	2016-07-06
Herrington, Patricia C.	4701.16(A)(4) - Failure to respond to Board communications.	<b>CPA certificate revoked.</b>	2021-09-01
Hesselgesser, Robert D.	4701.16(A)(8)-Privilege to practice before the SEC suspended for two years.	CPA certificate revoked. Can apply for reinstatement after 4/1/18. <b>Board reinstatement granted.</b>	2016-09-01
Hoicowitz, Arthur B.	4701.16(A)(9)-Failure to obtain Ohio permit.	CPA certificate revoked; revocation stayed subject to payment of firm registration and late fees by 1/31/17. <b>Conditions met.</b>	2016-12-01
Holthaus, Barbara J.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation stayed upon completion of 3 CPE PSR, fine of \$500 and any applicable LF/Penalty fees by 12/31/15. <b>Conditions of stay met.</b>	2015-09-04
Holthues & Associates, Inc. / Douglas Holthues	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate revoked. Revocation stayed upon completion of 3 CPE PSR, fine of \$2,500 by 8/15/19; and completion/submission of required peer review with all license and late fees by 10/15/19. <b>Conditions not met; revoked.</b>	2019-06-01
Horner, Kevin R.	4701.16(A)(1)&(A)(4) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit; Board communications.	Board voted to accept retirement affidavit.	2017-07-03
Howe, Ward E.	4701.16(A)(9) & (11)-Failure to obtain a Firm registration; and failure to comply with the firm registration requirements.	<b>CPA certificate revoked.</b>	2014-02-25

**Board Disciplinary Actions  
2012-Present**

Huber, CPA Dale O.	4701.16(A)(9) & (A)(11)-Failure to obtain an Ohio permit; and failure to comply with the firm registration requirements under 4701-7-04, Practice of Public Accounting and Regulated Services.	CPA certificate and firm registration revoked; revocation stayed pending \$1,500 fine, completion of 3 credits of Board approved PSR, and submission of \$10/credit for deficient CPE credits earned in 2017. <b>Conditions of stay met.</b>	2018-02-02
Hudak & Vrana CPAs / Vrana, John J. & Hudak, Andrew J.	4701.16 (A)(9) & (A)(11)-Failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate & firm registration revoked; revocation stayed pending submission of \$1,500 fine, completion of three credits of Board approved PSR, and payment of all firm registration & late fees by September 30, 2020. <b>Conditions met.</b>	2020-07-04
Imbrogno, George E.	4701.16(A)(1)&(A)(4)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	<b>CPA certificate revoked.</b>	2017-09-03
Isabella, Raymond G.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	<b>CPA certificate revoked.</b> May not apply for reinstatement until all requirements of the court have been met.	2013-04-26
Jackson, Harry E.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	<b>CPA certificate revoked.</b> May not apply for reinstatement until all requirements of the court have been met.	2018-04-02
Jacobs, David P.	4701.16(A)(1)&(4)-Failure to respond to Board communications; failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to \$3,500 fine, 3 credits PSR, and \$10 per CPE hour short by 11/30/16. <b>Conditions met.</b>	2016-09-06
Jasko, Eugene / Kissling, Jasko, Bonds & Co.	4701.16(A)(4)&(11)-Failure to notify Board of recalled peer review, failure of a public accounting firm to comply with 4701.04.	Mr. Jasko is no longer permitted to engage in the performance of or offer to perform any engagement that will result in the issuance of any report in accordance with professional standards outlined in rules 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06.	2019-10-04
Jeffers, Kevin Michael / MK Jeffers & Company	4701.16(A)(9)&(A)(11)-Failure to obtain firm registration, failure to comply with 4701.04.	CPA certificate and firm registration revoked until conditions have been met: \$5,000 fine, payment of all fines/fees, 3 credits PSR, compliance with firm registration requirements, and notification of all parties. <b>Conditions met.</b>	2018-12-01

**Board Disciplinary Actions  
2012-Present**

Jones, Clifton & Clifton Jones Public Accountant	4701.16(A)(11) and (A)(9)-Failure to comply with firm registration requirements; unlicensed practice.	<b>CPA certificate and firm registration revoked.</b>	2015-06-12
Jones, Harry	4701.16(A)(5)- Federal conviction for Title 26 U.S.C. 7206 (subscribing to a false income tax return).	<b>CPA certificate revoked.</b>	2013-09-06
Kahl, Douglas B. / Kahl & Co. PC	4701.16 (A)(3), (A)(9), (A)(11)-Unlawful practice, failure to comply with firm registration requirements; failure to comply with 4704.04.	<b>CPA certificate and firm registration revoked.</b>	2022-04-01
Kane, Merrill E. - Merrill E. Kane & Co. CPA	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; reinstatement is subject to \$2000 fine, PSR, completed by 6/30/13. <b>Conditions met.</b>	2013-04-26
Kaufman, Carolyn C.	4701.16(A)(5) & (6) - Conviction of a felony under the laws of any state or of the United States; conviction of any crime, an element of which is dishonesty or fraud under the laws of any state or of the United States.	Board voted to take no action.	2016-07-01
Keis, Abdallah A.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to submission of \$120 fine by September 31, 2016. <b>Conditions met.</b>	2016-07-02
Kerwin, Terry D.	4701.16(A)(5)-Conviction of a felony under the laws of this state or any other state or of the United States.	<b>PA registration revoked.</b>	2019-02-03
Kesel, Gerry <b>Deceased</b> & Kesel & West CPAs	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay of \$2,000 fine & PSR by 7/31/14. <b>Conditions of stay met. Firm is out of business; both partners deceased.</b>	2014-04-25
Khan, Tanvir M. - <b>Deceased</b>	4701.16(A)(5) & (4) - Violation of any of the provisions of 4701.14; and violation of 4701-11-07, Board communications.	<b>CPA certificate revoked.</b>	2021-12-01
Kissling, Clement J. / Kissling, Jasko, Bonds & Co.	4701.16(A)(4)&(11)-Failure to notify Board of recalled peer review, failure of a public accounting firm to comply with 4701.04.	Mr. Kissling is no longer permitted to engage in the performance of or offer to perform any engagement that will result in the issuance of any report in accordance with professional standards outlined in rules 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06.	2019-10-04

**Board Disciplinary Actions  
2012-Present**

Kolarik, Jeffery C.	4701.16(A)(5) of the Revised Code -Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2013-07-12
Komorowski, Ronald M. III & Ronald M. Komorowski Jr. CPA Inc.	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay; \$7,500, PSR and completion of peer review by 7/31/14. <b>Stay conditions met.</b>	2014-04-25
Kusak, CPA Thomas A./Flask Kusak & Company	4701.16(A)(11)- Failure to comply with firm registration requirements.	<b>CPA certificate and firm registration revoked.</b> May apply for reinstatement after 7/1/16.	2015-06-12
Kydykeev, Nurbek	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	<b>CPA certificate revoked.</b>	2022-02-01
Landis, Larry L.	4701.16(A)(1) -Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	<b>CPA certificate revoked.</b> May apply for reinstatement after 7/1/17.	2016-09-02
Lapp, Daniel T.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked; revocation stayed pending payment of \$500 fine, completion of three credits of Board approved PSR by 1/31/2021. <b>Conditions met.</b>	2020-12-02
Lasalle, Andre P.	4701-16(A)(3),(A)(9)&(A)(11)- Failure of a public accounting firm to obtain a firm registration. Failure of a public accounting firm to comply with section 4701.4 of the Revised Code concerning firm registration requirements.	CPA certificate revoked; revocation stayed pending payment of \$1,000 fine. Completion of three credits of board-approved PSR. Completion of peer review. Payment of all firm registration fees and late fees. <b>Conditions met.</b>	2020-02-07
Lehman, Charles W.	4701.16(A)(7) - Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	CPA certificate revoked; revocation stayed pending compliance with the requirements issued by the Indiana Board of Accountancy by 12/31/17. <b>Conditions met.</b>	2017-10-03
Leicht, William D. & William D. Leicht & Associates	4701.16(A)(4)-Violations of rules of professional conduct: failure to follow specialized engagement requirements, and generally accepted auditing standards.	<b>CPA certificate and firm registration revoked;</b> revocation stayed pending payment of \$1,000 fine by 9/30/19; and neither Mr. Leicht nor firm may perform any audits subject to USDOL review, or employee benefit plan audits without prior Board approval.	2019-07-01
Lenihan, Michael R. & Lenihan & Company Inc.	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	CPA certificate & Firm registration revoked, with a stay of \$7,500 fine & PSR by 7/31/14. <b>Conditions met.</b>	2014-04-25
Lucas, Jerome J.	4701.16(A)(8)-Suspension from practice in New Jersey for one year.	CPA certificate revoked; stayed subject to fine of \$2,500 & PSR by 1/31/16. <b>Conditions met.</b>	2015-11-01

**Board Disciplinary Actions  
2012-Present**

Lysiak, Theodore A.	4701.16(A)(3) &(9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	<b>CPA certificate revoked.</b>	2013-04-26
Mack, Terry & Mack and Mack CPAs, Inc.	4701.16 (A) (1) and (11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$1000 fine, 6 CPE PSR and a completed and accepted peer review by 11/30/15. <b>Conditions not met. CPA &amp; Firm registration revoked.</b>	2015-07-10
Malecki, Edward / Malecki & Company	4701.16(A)(4), (A)(9), (A)(11)-Acts Discreditable; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	<b>CPA certificate and firm registration revoked.</b>	2022-07-05
Manoranjana & Shaffer, Inc.	4701.16 (A) (9) and (11) - Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$500 fine, payment of all firm registration fees and late fees, 3 hours Board-approved PSR by 7/31/16. <b>Conditions met.</b>	2016-04-05
Marshall, Keith S.	4701.16(A)(8)-Disbarred from appearing before the IRS.	<b>CPA certificate revoked.</b>	2021-06-01
Marshall, Michael J.	4701.16(A)(5) and (A)(6)-Convicted of felony wire fraud and attempted wire fraud.	CPA certificate and firm registration revoked. Cannot apply for reinstatement until all court-ordered requirements have been met. <b>Reinstatement granted at Board's 12/7/2021 meeting.</b>	2018-02-02
Mayor, Michael S. - <b>Deceased</b> , Mayor CPA Group	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$3,000 fine, payment of all firm registration fees and late fees, 3 PSR by 7/31/16; and peer review conditions met by 10/31/16. Conditions met.	2016-04-03
Mayor, Michael S. - <b>Deceased</b> , Mayor CPA Group	4701.16(A)(4)-Violation of rules of professional conduct, 4701-11-06 Retention of Client Records & 4701-11-07 Board Communications.	Firm registration revoked.	2020-09-02
McDole, Mark & Mark McDole CPA, Inc.	4701.16(A)(11)-Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked. <b>Filed in TMC 12/17/15; bench warrant issued 02/26/2016.</b>	2015-06-12
McDorman, W. Scott	4701.16(A)(1) - Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed pending payment of a fine of \$250; submission of a penalty fee of \$10/CPE credit deficient; and completion of 3 credits of PSR by 11/30/19. <b>Conditions not met; revoked.</b>	2019-09-02
McRae, Robert E.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification.	<b>CPA certificate and firm registration revoked.</b>	2019-12-03
Meles, Victor	4701.16(A)(1)-Fraud or deceit in obtaining a CPA permit.	CPA license moved to non-practicing registration with no Board action.	2018-09-03

**Board Disciplinary Actions  
2012-Present**

Mendham, Shawn J.	4701.16(A)(4)-Violation of rules of professional conduct, 4701-15-12 Continuing Education Verification and 4701-11-07 Board Communications.	<b>CPA Certificate revoked.</b>	2020-10-01
Mette, Mark A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	<b>Board took no action.</b>	2017-07-01
Midcap & Company/Midcap, Ronald C.	4701.16 (A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$5,000 fine, all firm registration forms/fees, completed peer review, and 3 PSR credits by 12/31/15. <b>Conditions met.</b>	2015-09-04
Middendorf, David J.	4701.16 (A)(5)- Conviction of a felony under the laws of any state or of the United States.	<b>CPA certificate revoked.</b>	2020-02-07
Millard, Stephanie G.	4701.16(A)(6)-Conviction of two counts of unauthorized use of property.	CPA certificate and firm registration revoked; decision upheld by Second District Court of Appeals on 09/20/2017. <b>Board reinstatement granted.</b>	2015-11-02
Milovancev, Stanley D.	4701.16(A)(3) & (9)-Violation of any of the provisions of 4701.14; and failure to obtain an Ohio permit.	CPA certificate revoked, but stayed pending submission of \$1,000 fine, all applicable permit/late fees, and 3 PSR credits by 9/30/15. <b>Stay conditions met.</b>	2015-04-24
Mohammadpour, Ali	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; revocation stayed subject to submission of 120 verified continuing education credits for 2009-2012 reporting period, \$2,000 fine, any applicable late/penalty fees, and completion of Board PSR course by 11/30/13. <b>Stay conditions met.</b>	2013-09-06
Moody, Alana R.	4701.16 (A)(9) and (11) - Failure to comply with firm registration requirements.	CPA certificate revoked; stayed subject to submission of \$2,500 fine, completion of 3 hours of Board-approved PSR, submission of all firm registration fees and late fees; and completion of a system peer review by 12/31/16. <b>Stay conditions met.</b>	2016-07-04
Morgan, William F.	4701.16(A)(5)-Convicted of felony theft from an elderly person or disabled adult, and prohibited acts and practices.	<b>PA registration revoked.</b>	2013-09-06
Mossbarger, Brenda K. / Mossbarger & Smithson CPAs	4701.16(A)(3), (A)(4), (A)(9)-Unlawful practice, practice of public accounting & regulated services, failure to obtain an Ohio permit.	CPA certificate and firm registration revoked; stayed subject to fine of \$500, completion of Board PSR course, and fine of \$10/credit earned in 2019 by 3/31/2020. <b>Conditions met.</b>	2019-12-04
Murray, David C. CPA	4701.16(A)(3), (A)(9), (A)(11)-Unlawful practice, failure to obtain firm registration, and failure of a public accounting firm to comply with RC 4701.04.	CPA certificate and firm registration revoked until completion of peer review requirements, submission of firm registration renewal and payment of firm fees.	2021-09-03

**Board Disciplinary Actions  
2012-Present**

Musgrave, Paul D.	4701.16(A)(5)-Convicted of wire fraud, bank fraud, conspiracy to commit wire fraud, and submission of false loan applications.	<b>CPA certificate revoked.</b>	2014-09-05
Myers, Gerald & Associates	4701.16(A)(4), (A)(9), (A)(11)-Board communications; Failure to obtain firm registration or renew permit; failure to comply with section 4701.04.	<b>CPA certificate and firm registration revoked.</b>	2018-10-03
Nartker, Brian	4701.16(A)(4)-Retention of Client Records, Board Communications	<b>CPA certificate revoked.</b>	2021-02-01
Nartker, Brian / The Robert Halliday Company	4701.16(A)(9)&(11)-Failure to obtain a firm registration, failure to comply with 4701.04.	<b>Firm registration revoked.</b> Prosecuted for unlawful practice in Solon Municipal Court April 2021.	2019-10-02
Nims, Ronald K.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation stayed upon completion of 3 hours of Board-approved PSR, Fine of \$500 and any applicable LF/Penalty fees by 12/31/15. <b>Stay conditions met.</b>	2015-09-04
Patriarca, Michael A.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked. Reinstatement granted at 2/10/17 Board meeting pending payment of \$1,000 fine, penalty fee of \$10 per CPE hour earned in 2017, and completion of 3 PSR credits by 4/30/17. <b>Stay conditions met.</b>	2016-11-03
Patriarca, Michael A.	4701.16(A)(4) & (A)(9)-Violation of a rule of professional conduct (practice of public accounting and regulated services), failure of a holder of a CPA certificate to obtain a permit.	CPA certificate revoked.	2023-02-01
Phillips, Natalie J.	4701.16(A)(9) - Failure of a holder of a CPA certificate to obtain an Ohio permit.	CPA certificate revoked; stayed subject to submission of \$250 fine, completion and submission of 120 hours of CPE, to include 3 hours of Board-approved PSR, and a penalty fee of \$10 per CPE hour earned in 2016. <b>Conditions met.</b>	2016-07-03
Pizza, Anthony & Pizza and Pizza	4701.16 (A) (1) and (11) Failure to comply with firm registration requirements.	CPA certificate and firm registration revocation stayed subject to completion of \$2000 fine, 6 PSR and a completed and accepted peer review by 11/30/15. <b>Stay expired; revoked. Board reinstatement granted.</b>	2015-07-10
Pizzola, Paul J.	4701.16(A)(4)-Violation of rules of professional conduct, 4701-15-12 Continuing Education Verification and 4701-11-07 Board Communications.	<b>CPA certificate revoked.</b>	2020-09-03
Quatman, John J.	4701.16(A)(3), (A)(4), (A)(9)-Failure to obtain Ohio permit; unlawful practice; failure to respond to Board communications.	<b>CPA certificate revoked.</b>	2010-06-04
Rasmussen, Eric W. / EWR, Inc.	4701.16(A)(9)&(11)-Failure to obtain a firm registration and failure to comply with firm registration requirements.	<b>CPA certificate and firm registration revoked.</b>	2020-12-03

**Board Disciplinary Actions  
2012-Present**

Raub, Brent H.	4701.16(A)(4)-Violation of a rule of Professional Conduct (Board Communications).	<b>CPA certificate revoked.</b>	2014-07-11
Reiff, Faye J.	4701.16 (A) (1) Fraud or deceit in obtaining an Ohio permit	CPA certificate revoked. Revocation Stayed upon completion of 3 CPE PSR, Fine of \$500 and any applicable LF/Penalty fees by 8/31/15. <b>Conditions of stay met.</b>	2015-07-10
Rhode, Randolph C.	4701.16(A)(5)-Convicted of felony theft.	<b>CPA certificate revoked.</b>	2013-09-06
Richardson, Jr., Edward J. - <b>Deceased</b>	4701.16(A)(8)-Suspended from practicing before the SEC for seven years; and permanently suspended from practicing before the PCAOB.	<b>CPA certificate revoked.</b>	2018-12-02
Rienerth, Anne M.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked; stayed subject to fine of \$500, completion of 3 CPE PSR by 12/31/16. <b>Conditions met.</b>	2016-11-02
Saba, CPA David B.	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA firm registration revoked, but stayed pending submission of \$1,000 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 9/30/15. <b>Conditions of Stay met; in good standing.</b>	2015-04-24
Sackella, Brad A.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2013-07-12
Santos, Ramon G. / RG Santos & Company	4701.16 (A)(3), (A)(9), (A)(11)-Unlawful practice, failure to comply with firm registration requirements; failure to comply with 4704.04.	<b>CPA certificate and firm registration revoked.</b>	2022-02-04
Schroeck, William J.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification.	CPA certificate revoked; stayed subject to \$1,500 fine, 120 CPE credit hours/3 PSR, and \$10/credit earned in 2018 by 12/31/2018. <b>Stay conditions met.</b>	2018-10-02
Scopetti, Daniel D.	4701.16(A)(9), (A)(3), (A)(4)-Failure to obtain an Ohio permit, unlawful practice, failure to comply with professional auditing standards.	<b>CPA certificate revoked.</b>	2013-11-08
Shafer, Dale Bruce	4701.16(A)(8)-Suspended from practicing before the SEC for five years.	CPA certificate revoked. <b>Board reinstatement granted.</b>	2013-06-07
Shells, Vinson T.	4701.16(A)(7)-Kansas Accountancy Board revoked his privilege to practice and denied application for reciprocity.	Revocation stayed: \$1,000 fine, completion of Board PSR course and AICPA ethics course by 12/31/13.	2013-09-06
Shipley, Angela W.	4701.16(A)(9), (A)(3) -Failure to obtain an Ohio permit, unlawful practice.	Revocation stayed, pending payment of \$3,500 fine, completion of Board PSR course and all registration/renewal fees and fines. <b>Conditions met.</b>	2015-11-03
Shye Jr., Carl W.	4701.16(A)(5)-Conviction of a felony under U.S. Federal Court U.S.C. Section 18:666(a)(1)(A) Public Embezzlement.	<b>CPA certificate revoked.</b>	2013-02-01

**Board Disciplinary Actions  
2012-Present**

Sipos, CPA Mark A./ Arpadian Performance Accounting	4701.16(A)(9),(11)-Failure to obtain a firm registration, failure to comply with 4701.04 of the Ohio Revised Code.	Revocation stayed, pending payment of \$2,000 fine, completion of 120 CPE credits, Board approved PSR, and firm registration compliance by 11/30/14. Failed to meet conditions of stay, certificate revoked 6/16/15.	2014-09-05
Smith, Tracy M.	4701.16(A)(1), (A)(4)-Fraud or deceit in obtaining a license; failure to comply with continuing education verification.	<b>CPA certificate revoked.</b>	2019-06-02
Smith-Hughes, Janeen G.	4701.16(A)(3), (A)(4)-Unlawful advertising; failure to comply with continuing education verification.	<b>CPA certificate revoked.</b>	2022-07-03
Snow, Ricky D.	4701.16(A)(5)-Convicted of conspiracy to commit wire and securities fraud.	<b>CPA certificate revoked.</b>	2013-06-07
Snyder, CPA Marshae/Snyder Accounting & Tax Service	4701.16(A)(11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed pending submission of \$500 fine, all firm registration renewal forms/fees, completed peer review, and 3 PSR credits by 10/31/15. <b>Conditions met.</b>	2015-06-12
Spates, Kimberley / Spates Accounting & Bookkeeping Services LLC	4701.16(A)(4)-Board Communications; Failure to Comply with Peer Review Program Standards	<b>CPA certificate and firm registration revoked.</b> May reapply upon receipt of acceptance letter showing completion of all peer review corrective actions.	2022-07-01
Spiers, Bradford H.	4701.16(A)(4), (A)(1)-Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	<b>CPA certificate revoked.</b> Can apply for reinstatement after 12/1/2020.	2016-09-03
Spolar, Michael	4701.16 (A)(4), (A)(8), & (A)(10)-Violation of a rule of professional conduct (4701-11-09(C)(4) deceptive trade practices); suspension or revocation of the right to practice before any state or federal agency [FINRA]; & conduct discreditable to the public accounting profession.	CPA certificate revoked. Cannot apply for reinstatement prior to the end of FINRA suspension. <b>Reinstatement granted.</b>	2020-07-03
Stachowicz, Louis / Culkar Stachowicz & Co. CPAs	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	Firm registration revoked; revocation stayed pending payment of \$1,500 fine, completion of three credits of PSR by both firm owners, and compliance with firm registration requirements by 11/30/18. <b>Conditions met.</b>	2018-09-01
Stansbery, Peter D.	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked; revocation stayed pending payment of \$500 fine, completion & submission of 120 CPE credits, including three credits of Board approved PSR, & a penalty fee of \$10 per credit for all CPE credits earned after 12/31/2019 by 1/31/2021. <b>Conditions met.</b>	2020-07-02 (Revised)

**Board Disciplinary Actions  
2012-Present**

Stephenson, Bradley E. / Stephenson and Company Inc. CPA	4701.16(A)(9),(11)-Failure to obtain a firm registration, failure to comply with 4701.04 of the Ohio Revised Code.	CPA certificate and firm registration revoked; stayed subject to fine of \$2,500, 3 hours of Board approved PSR, and documented recall of affected audit report by 8/31/17. <b>Conditions met.</b>	2017-06-01
Stiehl, William G.	4701.16(A)(8)-Suspension of right to practice before the SEC.	<b>CPA certificate revoked.</b>	2022-04-03
Strange, John E.	4701.16(A)(7) - Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	<b>CPA certificate revoked.</b> Cannot apply for reinstatement until reinstatement of Kentucky permit.	2018-06-02
Strecker, Margaret M./Margaret M. Strecker CPA	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	<b>CPA certificate and firm registration revoked.</b>	2014-07-11
Sullivan, Donald L. / Donald Sullivan CPA	4701.16(A)(4), (A)(9) & (A)(11)-Failure to obtain a permit and firm registration; failure to comply with 4701.04 of the Ohio Revised Code.	<b>CPA certificate and firm registration revoked.</b>	2022-07-02
Swords & Williams / Swords, J. Gary	4701.16(A)(4) & (11)-Failure to submit required peer review report per 4701-13-11; failure to comply with 4701.04.	CPA certificate and firm registration revoked; revocation stayed pending payment of a fine of \$1,000, payment of late registration fee by 10/31/19. Firm must also submit replacement report and renew firm registration by 10/31/19. <b>Conditions met.</b>	2019-09-01
Taylor, Jeremy B.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	CPA certificate revoked.	2023-02-03
Tolbert, Neil F.	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	<b>CPA certificate revoked.</b>	2014-07-11
Troutman, Steven D.	4701.16(A)(5)-Conviction of a felony under the laws of any state or of the United States.	<b>CPA certificate and firm registration revoked.</b> May not apply for reinstatement until all requirements of the court have been met.	2018-06-01
Uniack, William T.	4701.16(A)(4), (A)(7), & (A)(8)-Failure to follow specialized engagement requirements of PCAOB; revocation of license to practice in another state; suspension of the right to practice before any state or federal agency.	<b>CPA certificate revoked.</b>	2020-06-03
Van Sickle, Dan E.	4701.16(A)(1) & (4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	<b>CPA certificate revoked.</b>	2019-02-02
Variable Accounting Services and Barnes, Richard Edwin	4701.16(A)(3), (A)(4), (A)(11)-Failure to comply with firm registration requirements, failure to comply with auditing standards, unlawful practice.	Found guilty of unlawful practice in Delaware County Municipal Court 1/26/16. Fined \$250 plus court costs.	--
Vater, Gayle G.	4701.16(A)(7)-Cancellation, revocation, suspension or refusal to renew authority to practice as a certified public accountant, public accountant, or public accounting firm by any other state.	<b>CPA certificate revoked.</b>	2019-02-01

**Board Disciplinary Actions  
2012-Present**

Wachs, CPA Gary B.	4701.16(A)(1)-Fraud or deceit in obtaining an Ohio permit.	Revocation of CPA certificate stayed, subject to \$2,000 fine, applicable late/penalty fees, submission of 120 CPE credit hours, and completion of the Board professional standards and responsibilities course by 11/30/13. <b>Conditions met.</b>	2013-09-02
Wandtke, CPA Bonnie R.	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	<b>CPA certificate &amp; Firm registration revoked.</b>	2014-04-25
Weiss, Daniel K.	4701.16(A)(4) Violation of a rule of professional conduct granted by this chapter; specifically 4701-11-09 Acts Discreditable; 4701.16(A)(6) Conviction of any crime, an element of which is dishonesty or fraud.	Board voted to take no action.	2013-11-08
Wetzel, CPA Donald A.	4701.16(A)(1) & (11)- Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked, but stayed subject to payment of \$5,000 fine, and completion of a Board approved PSR course by 3/31/16. <b>Conditions met.</b>	2015-12-08
Weyler, Keith W.	4701.16(A)(1)(4)-Fraud or deceit in obtaining an Ohio permit; violation of a rule of professional conduct (CPE Verification).	CPA certificate revoked, but stayed, pending payment of \$850 fine, all licensing fees, and completion of a Board approved PSR course by 10/31/14. <b>Conditions met.</b>	2014-07-11
White, Robert L./Robert L. White & Associates Inc.	4701.16(A)(4)-Violation of a rule of Professional Conduct (Board Communications).	CPA certificate & Firm registration revoked with a stay until 10/31/14. Must complete PSR, and pay all late fees and a \$5,000 fine by deadline date.	2014-07-11
White, Robert L./Robert L. White & Associates Inc.	4701.16 (A)(4) Board communications; (10) conduct discreditable to the public accounting profession and (11) failure to comply with firm registration requirements.	<b>CPA certificate and firm registration revoked.</b> No reinstatement request until 12/31/17.	2015-09-04
Williams, CPA Paul A.	4701.16(A)(11)-Failure to comply with firm registration requirements.	<b>CPA certificate and firm registration revoked.</b> May not apply for reinstatement until 11/30/16. Convicted of Unauthorized Practice in Mahoning County 6/30/16 & 12/21/17.	2015-12-08
Williams, John P.	4701.16(A)(1) - Failure to comply with continuing education verification requirement; fraud or deceit in obtaining an Ohio permit.	CPA certificate revoked; stayed subject to fine of \$1,000, completion of 3 hours of Board-approved PSR, and submission of \$10 for each hour of CPE earned in 2016 by September 30, 2016. <b>Conditions met.</b>	2016-07-07
Willoughby, Keith A. / Willoughby & Company, Inc.	4701.16 (A)(3), (A)(9), (A)(11)-Unlawful practice, failure to comply with firm registration requirements; failure to comply with 4704.04.	<b>CPA certificate and firm registration revoked.</b>	2021-10-01

**Board Disciplinary Actions  
2012-Present**

Wolf, Nicholas J. / Nicholas J. Wolf & Company	4701.16 (A)(3), (A)(9), (A)(11)-Unlawful practice, failure to comply with firm registration requirements; failure to comply with 4704.04.	CPA certificate and firm registration revoked. <b>Charges filed in Franklin County Municipal Court.</b>	2020-07-01
Wolfe, Jarod A.	4701.16 (A)(3), (A)(9), (A)(11)-Unlawful practice, failure to comply with firm registration requirements; failure to comply with 4704.04.	<b>CPA certificate revoked.</b>	2022-02-07
Wolfe, Matthew R.	4701.16(A)(5)-Convicted of attempted pandering sexually oriented matter involving a minor.	<b>CPA certificate revoked.</b> Cannot apply for reinstatement until all court ordered requirements are met.	2014-11-07
Wright, Jr., CPA John R./Wright & Assoc. CPA's Inc.	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration.	Fine of \$500, LF/Penalty fees of \$330, PSR course by 7/31/13. <b>Currently in good standing.</b>	2013-06-07
Wyche, Cyril J.	4701.16(A)(4) - Failure to respond to Board communications.	CPA certificate revoked; revocation stayed pending payment of a fine of \$2,000 and verification that the client's tax return was provided to them and the client's preparation fees were refunded. All conditions due by 11/30/19. <b>Conditions met.</b>	2019-09-03
Yoder, Vernon / Yoder Accounting Service	4701.16(A)(9) & (A)(11)-Failure to obtain a firm registration; failure to comply with RC 4701.04.	<b>CPA certificate and firm registration revoked.</b>	2020-06-02
Young, James A.	4701.16(A)(8)-Suspension of right to practice before the SEC.	<b>CPA certificate revoked.</b>	2022-02-05
Young, William / Rogen Young CPAs	4701.16(A)(9)&(11)-Failure to obtain an Ohio permit & a Firm registration. Failure to comply with firm registration requirements.	CPA certificate and firm registration revoked; revocation stayed pending payment of \$1,500 fine, completion of three credits of PSR, and compliance with all firm registration requirements by 12/31/2018. <b>Conditions met.</b>	2018-09-02
Zelenkofske, Andrew B.	4701.16(A)(5), (A)(6) - Convicted of federal wire fraud, and aiding and abetting mail fraud	<b>CPA certificate revoked.</b> Cannot apply for reinstatement until all conditions of the conviction have been met.	2017-12-05